

CERTIFICATE

To the Clerk of McPherson County, State of Kansas

We, the undersigned, officers of

Empire Cemetery

certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted
 maximum expenditures for the various funds for the year 2019; and (3) the
 Amount(s) of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

| Table of Contents: | | Page No. | 2019 Adopted Budget | | |
|--|---------------|----------|-----------------------------------|---------------------------------------|-------------------------|
| | | | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2019 | | 2 | | | |
| Allocation MVT, RVT, 16/20M Vehicle Tax | | 3 | | | |
| Schedule of Transfers | | 4 | | | |
| Statement of Indebt. & Lease/Purchase | | | | | |
| Fund | K.S.A. | | | | |
| General | 0 | 6 | 21,450 | 18,801 | |
| Debt Service | 10-113 | | | | |
| | | | | | |
| | | | | | |
| | | 6 | | | |
| Totals | | xxxxxxx | 21,450 | 18,801 | |
| Budget Summary | | 7 | | | |
| Neighborhood Revitalization Rebate | | | | | |
| Resolution required? Notice of the vote to adopt required to be published? | | | No | Nov. 1, 2018 Total Assessed Valuation | |

Assisted by:

Address:

Email:

Attest: Aug 29, 2018

Hellie D. McElroy
 County Clerk

Danella C. Smith
Sandra Smith
Linda Andersen
Chad Jensen

Governing Body

Computation to Determine Limit for 2019

| | Amount of Levy |
|---|----------------|
| 1. Total tax levy amount in 2018 budget | + \$ 19,516 |
| 2. Debt service levy in 2018 budget | - \$ 0 |
| 3. Tax levy excluding debt service | \$ 19,516 |

2018 Valuation Information for Valuation Adjustments

| | | | |
|--|----|------------|-------------------|
| 4. New improvements for 2018: | + | 120,848 | |
| 5. Increase in personal property for 2018: | | | |
| 5a. Personal property 2018 | + | 1,508,331 | |
| 5b. Personal property 2017 | - | 1,543,684 | |
| 5c. Increase in personal property (5a minus 5b) | + | 0 | |
| | | | (Use Only if > 0) |
| 6. Valuation of property that has changed in use during 2018: | | 0 | |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | | 120,848 | |
| 8. Total estimated valuation July, 1, 2018 | | 16,621,371 | |
| 9. Total valuation less valuation adjustment (8 minus 7) | | 16,500,523 | |
| 10. Factor for increase (7 divided by 9) | | 0.00732 | |
| 11. Amount of increase (10 times 3) | + | \$ 143 | |
| 12. 2019 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ | 19,659 | |
| 13. Debt service levy in this 2019 budget | | 0 | |
| 14. 2019 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | | 19,659 | |
| 15. Consumer Price Index for all urban consumers for calendar year 2017 | | 0.021 | |
| 16. Consumer Price Index adjustment (3 times 15) | \$ | 410 | |
| 17. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16) | \$ | 20,069 | |

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Empire Cemetery
McPherson County

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

| 2018 Budgeted Funds | Tax Levy Amount in 2018 Budget | Allocation for Year 2019 | | | | |
|------------------------|-----------------------------------|--------------------------|-----|------------|----------|------------|
| | | MVT | RVT | 16/20M Veh | Comm Veh | Watercraft |
| General | 19,516 | 1,838 | 50 | 34 | 152 | 17 |
| Debt Service | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | 19,516 | 1,838 | 50 | 34 | 152 | 17 |

County Treas Motor Vehicle Estimate

1,838

County Treas Recreational Vehicle Estimate

50

County Treas 16/20M Vehicle Estimate

34

County Treas Commercial Vehicle Tax Estimate

152

County Treas Watercraft Tax Estimate

17

MVT Factor 0.09418

RVT Factor 0.00256

16/20M Factor 0.00174

Comm Veh Factor 0.00779

Watercraft Factor 0.00087

2019

Empire Cemetery
McPherson County

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2017 | Current Amount for 2018 | Proposed Amount for 2019 | Transfers Authorized by Statute |
|---|---|---------------------------------------|--|---|--|
| Cemetery | Cemetery Cap Reserve | | | | |
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| | | | | | |
| Totals | | 0 | 0 | 0 | |
| Adjustments* | | | | | |
| Adjusted Totals | | 0 | 0 | 0 | |

*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

FUND PAGE FOR FUNDS WITH A TAX LEVY

[illegible]

NOTICE OF BUDGET HEARING

State of Kansas
Special District
2019

The governing body of
Empire Cemetery
McPherson County

will meet on July 17, 2018 at 7:00 P.M. at Empire Cemetery, Galva, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at Galva City Hall, Galva, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| FUND | Prior Year Actual 2017 | | Current Year Estimate for 2018 | | Proposed Budget Year for 2019 | | |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|-------------------------------|--------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2018 Ad Valorem Tax | Estimate Tax Rate* |
| General | 18,176 | 1.003 | 21,300 | 1.215 | 21,450 | 18,801 | 1.131 |
| Debt Service | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| Totals | 18,176 | 1.003 | 21,300 | 1.215 | 21,450 | 18,801 | 1.131 |
| Less: Transfers | 0 | | 0 | | 0 | | |
| Net Expenditures | 18,176 | | 21,300 | | 21,450 | | |
| Total Tax Levied | 15 | | 19,516 | | xxxxxxxxxxxxxxxxxxx | | |
| Assessed Valuation | 14,870,708 | | 16,067,685 | | 16,621,371 | | |

*Tax rates are expressed in mills.

Linda Andersen
Board Member

Page No. 7

AFFIDAVIT OF PUBLICATION

STATE OF KANSAS, COUNTY OF MCPHERSON,
 ss, April Weinfeldt
 Being first duly sworn, deposes and says: That she is
 the Business Office Clerk of the

The McPherson Sentinel

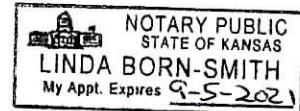
A daily newspaper printed in the State of Kansas, and
 published in and of general circulation in McPherson
 County, Kansas, and that said newspaper is not a
 trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50
 times a year, Has been so published continuously and
 uninterruptedly in said county and state for a period
 of more than five years prior to the first publication of
 said notice; and has been admitted at the post office
 of McPherson, Kansas in said County as second class
 matter.

That the attached notice is a true copy thereof and
 was published in the regular and entire issue of said
 newspaper for: 1 insertions, the first
 publication being, June 30, 2018, subsequent
 publications being made on the following dates:

Signature: April Weinfeldt
 Job Title: Business Office Clerk

Subscribed and sworn to, before me, on the 30 day
 of June 2018.



Name: Linda Born-Smith
 Notary Public
 My commission expires: Sept 5, 2021.

Total Amount of Publication: \$ 666.15

Description: Empire Cemetery
Notice of Budget Hearing

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 will meet on July 17, 2018 at 7:00 P.M. at Empire Cemetery, Galva, KS for the purpose of hearing and
 answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.
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| FUND | Prior Year Actual 2017 | | Current Year Estimate for 2018 | | Proposed Budget Year for 2019 | |
|--------------------|------------------------|------------------|--------------------------------|------------------|-----------------------------------|---|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Estimated Amount of 2018 Ad Valorem Tax Tax Rate* |
| General | 18,176 | 1.003 | 21,300 | 1.215 | 21,450 | 1.131 |
| Debt Service | | | | | | |
| Totals | 18,176 | 1.003 | 21,300 | 1.215 | 21,450 | 1.131 |
| Less: Transfers | 0 | | 0 | | 0 | |
| Net Expenditures | 18,176 | | 21,300 | | 21,450 | |
| Total Tax Levied | 15 | | 19,516 | | XXXXXXX | |
| Assessed Valuation | 14,870,708 | | 16,067,685 | | 16,621,371 | |

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Linda Andersen
 Board Member

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